

**Amendments to the Claims:**

The following listing of claims will replace all prior versions, and listings, of claims in the application:

1. (Currently Amended) A thin film coil including:

a spiral first coil formed on a substrate, the first coil being wound around an axis perpendicular to an in-plane direction of the substrate, the first coil having a width that varies in a direction parallel to the axis, the first coil having an end surface having a greatest width, the end surface being located opposite to the substrate;

a second coil formed in a region between windings of the first coil; and

an insulating wall which isolates the first coil from the second ~~coil~~ coil,

wherein the insulating wall becomes progressively thinner farther away from the substrate.

2. (Original) A thin film coil according to claim 1, wherein the first coil has a progressively greater width farther away from the substrate.

3. (Canceled)

4. (Original) A thin film coil according to claim 1, wherein the first coil is formed by using plating, sputtering or chemical vapor deposition.

5. (Original) A thin film coil according to claim 1, wherein the insulating wall is made of a cured fluidic organic material.

6. (Original) A thin film coil according to claim 1, wherein the insulating wall is made of spin on glass (SOG).

- 7-16. (Canceled).

17. (Currently Amended) A thin film magnetic head including: at least two magnetic layers magnetically coupled to each other and facing each other with a gap layer in between near and in a surface to be faced with a recording medium; and a thin film coil

sandwiched in between the two magnetic layers or in between other magnetic layers coupled to the two magnetic layers,

the thin film coil including:

a spiral first coil formed on a substrate, the first coil being wound around an axis perpendicular to an in-plane direction of the substrate, the first coil having a width that varies in a direction parallel to the axis, the first coil having an end surface having a greatest width, the end surface being located opposite to the substrate;

a second coil formed in a region between windings of the first coil; and

an insulating wall which isolates the first coil from the second ~~coil~~ coil,

wherein the insulating wall becomes progressively thinner farther away from the substrate.

18-19. (Canceled).